The Federal Communications Commission 445 12th Street, SW Washington, DC 20554

Dear The Federal Communications Commission,

To the Federal Communications Commission, I use an inexpensive Tracfone so that I can be available 24/7. My child has a life threatening condition so I must always be available. I do no think it is fair to increase taxes on people like me who have to have such a phone. It is an expense I wish I did not have to have. Please do not make this unfairly more expensive. Businesses can write off these expenses. People like me cannot. I choose this type of phone to keep my expenses as low as possible. Thank you for your consideration.

Sincerely, Colleen T. McSpirit

Sincerely,

Colleen McSpirit 224 Eliot Street Natick, Massachusetts 01760